

Sec. 20-129C. - Property tax credit for accessibility features.

(a) *"Feature" defined.* In this section, "feature" means a permanent modification to a residence that results in:

- (1) A no-step front door entrance with a threshold that does not exceed ½ inch in depth with tapered advance and return surfaces or, if a no-step front entrance is not feasible, a no-step entrance to another part of the residence that provides access to the main living space of the residence;
- (2) An installed ramp creating a no-step entrance;
- (3) An interior doorway that provides a 32-inch wide or wider clear opening;
- (4) An exterior doorway that provides a 36-inch wide or wider clear opening but only if accompanied by exterior lighting that is either controlled from inside the residence, automatically controlled, or continuously on;
- (5) Walls around a toilet, tub, or shower reinforced to allow for the proper installation of grab bars with grab bars installed in accordance with the ADA Standards for Accessible Design;
- (6) Maneuvering space of at least 30 inches by 48 inches in a bathroom or kitchen so that a person using a mobility aid may enter the room, open and close the door, and operate each fixture or appliance;
- (7) An exterior or interior elevator or lift or stair glide unit;
- (8) An accessibility-enhanced bathroom including a walk-in or roll-in shower or tub; or
- (9) Alarms, appliances, and controls structurally integrated into the unit designed to assist an individual with a sensory disability.

(b) *Credit Established.* In accordance with section 9-250 of the Tax-Property Article of the Annotated Code of Maryland, the owner of real property may receive a property tax credit against the County property tax for a feature that is installed on an existing residence that is the owner's principal residence when the feature is installed.

(c) *Amount of Credit.*

- (1) The tax credit allowed under this section is the lesser of:
 - (i) Fifty percent of the eligible costs; or
 - (ii) Two thousand five hundred dollars.
- (2) If this credit exceeds the County property tax, the Department of Finance shall apply the excess to future tax years until the property owner receives the full amount of the credit.

(d) *Eligible Costs.* Eligible costs are those that:

- (1) Are incurred within 12 months before the application for the credit;
- (2) Are for a feature authorized under this section, including reasonable costs to install the feature;
- (3) Were paid by the applicant and were not, and will not be, reimbursed by any entity; and
- (4) Exceed \$500.00.

(e) *Annual Limit.*

- (1) During a fiscal year, the total of all tax credits granted under this section shall not exceed \$100,000.00.
- (2) Credits shall be granted in the order in which the Department of Finance receives the complete application under subsection (f) of this section.
- (3) A complete application that, if granted, would cause the limit set forth in paragraph (1) of this subsection to be exceeded, shall be granted in the next fiscal year or years and in the order received.

(f) *Application.*

- (1) To receive the credit, a property owner shall submit an application to the Department of Finance:
 - (i) In the format that the Department of Finance requires;
 - (ii) That includes a copy of the building permit for the installation of the feature;
 - (iii) That includes the documentation that the Department of Finance requires; and
 - (iv) On or before the date that the Department of Finance sets.
- (2) Only one application for a credit under this section may be accepted for each property during a single tax year.

- (g) *Administration.* The Department of Finance may adopt guidelines and procedures to administer this section. The Department of Finance shall submit a written report to the County Council by October 1 of every year for the preceding fiscal year that shall include the following:
- (1) Number of applicants;
 - (2) Number of applications approved;
 - (3) Income range of applicants;
 - (4) Modification made by the applicant;
 - (5) Reason for the modification;
 - (6) Other sources from which the applicant received funds or applied for assistance for the modification;
 - (7) Efforts to advertise the credit; and
 - (8) Any program recommendations.
- (h) *Publicity.* The Department of Finance and the Department of Citizen Services shall publicize the credit authorized by this section in a way designed to inform those most likely to benefit from the credit.
- (i) *Short Title.* The tax credit established under this section may be cited as "Livable Homes Tax Credit".

(C.B. 28, 2012, § 1)



HOWARD COUNTY, MARYLAND
DIRECTOR OF FINANCE
GEORGE HOWARD BUILDING
3430 COURT HOUSE DRIVE
ELLCOTT CITY, MD 21043

**APPLICATION FOR TAX CREDIT FOR ACCESSIBILITY
FEATURES (LIVABLE HOMES)**

HOWARD COUNTY CODE SECTION 20.129C

In accordance with the provisions of Section 20-129C of the Howard County Code and §9-250 of the Tax- Property Article of the Annotated Code of Maryland, the owner of Real Property may receive a property tax credit against the County property tax for a feature that is installed on an existing residence that is the owner's principal residence when the feature is installed. The credit allowed under this section is the lesser of: 50% of the eligible costs; or \$2,500. Should the credit exceed the County property tax in the year of eligibility, the remaining portion will be applied to future tax years.

The application shall be filed no later than April 1 prior to the first taxable year for which the credit is sought. Credits will be granted in the order in which they are received. All taxes are due and payable when issued. A property may only receive one of the above credits during a single tax year.

Date of Application _____ Tax Year beginning _____ Property Account Number _____
Owner's Name _____ Property Address _____
Mailing Address _____ Phone Number _____
Email Address _____

Reason for Modification: ____ Occupant with Disability ____ Occupant with frequent Disabled Visitor
____ Aging Occupant ____ Increased Sales Appeal
____ Frequent Aging Visitor ____ Planning for Future Needs
____ Other (Please specify) _____

Household Income Range (Please Check One): \$0 - \$50,000 ☐ \$50,001 - \$100,000 ☐ \$100,001 - \$250,000 ☐ \$250,001+ ☐

Certification Form Attached: ☐

Copies of Eligible Receipts Attached: ☐

Copy of Building Permit Attached: ☐

Signature of Owner

THIS APPLICATION IS AVAILABLE alternative FORMATS –to request a different format please call 410-313-4076.

(Do Not Write Below This Line)

Approved: _____

Disapproved _____
Reason _____

Eligible Costs: \$ _____

Total Amount of Credit \$ _____

Credit Allocation: Tax Year: 20 _____

Tax Year 20 _____

Livable Homes Tax Credit

Certification Form

A. Modification Feature

Description of Feature Installed _____

B. Installation Contractor Information

Self-Installed ☐

Installation Contractor Name: _____ Company Name: _____

Contractor's Md. License #: _____ Type of License: _____

Company Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Fax: _____ Email: _____

Installation Date: _____

C. Hardware and Installation Compliance and Inspection

(MUST HAVE BUILDING PERMIT PRIOR TO INSTALLATION)

Please check all applicable statements.

_____ the modification has been installed in compliance with applicable requirements of Howard County codes.

Permit #: _____ Inspection Date: _____

D. Contractor Acknowledgement

I solemnly affirm under penalties of perjury that I am a contractor licensed in Maryland and that all of the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signature (Contractor): _____ Date: _____

Name (Print): _____ Company: _____

E. Eligible Costs

Total Cost of Modification Feature _____

Amount Reimbursed by Insurance or other Entity _____ Entity Name _____

Remaining Costs of Modification Feature Incurred _____ (Please attach receipts)

F. Owner Acknowledgement

I solemnly affirm under penalties of perjury that I am the owner of the real property in Howard County identified in Paragraph A and have incurred the costs above within the 12 months preceding this application, and that the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signature: _____ Date: _____

G. For DILP Office Use Only

☐ The modification feature installed meets with applicable eligibility standards.

☐ The modification feature has been installed in accordance with the Howard County Building Code.

DILP Signature: _____ Date: _____